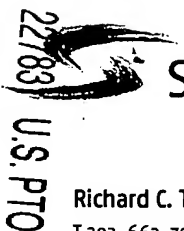




033104

**Sughrue**

SUGHRUE MION, PLLC

Richard C. Turner

T 202-663-7935
dturner@sughrue.com

March 31, 2004

MAIL STOP PATENT APPLICATIONCommissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-14502100 Pennsylvania Avenue, NW
Washington, DC 20037-3213T 202.293.7060
F 202.293.7860401 Castro Street
Mountain View, CA 94041-2007T 650.625.8100
F 650.625.8110AIG Bldg. 14F
1-1-3 Marunouchi
Chiyoda-ku Tokyo 100-0005
JapanT 03.5220.0200
F 03.5220.0222

www.sughrue.com

Re: Application of Lawrence SHAH, James M. BOVATSEK, Alan Y. ARAI, Tadashi
YAMAMOTO, Rajesh S. PATEL, Donald J. HARTER
FEMTOSECOND LASER PROCESSING SYSTEM WITH PROCESS PARAMETERS
CONTROLS AND FEEDBACK
Assignee: IMRA AMERICA, INC.
Our Ref. A8700

22858 U.S. PTO
10/813269



Dear Sir:

Attached hereto is the application identified above comprising 71 sheets of the specification, including the claims and abstract, 13 sheet(s) of drawings, a copy of the executed Assignment and PTO 1595 form, and a copy of the executed Declaration and Power of Attorney.

The Government filing fee is calculated as follows:

Total claims	<u>114</u>	-	20	=	<u>94</u>	x	\$18.00	=	<u>\$1692.00</u>
Independent claims	<u>7</u>	-	3	=	<u>4</u>	x	\$86.00	=	<u>\$344.00</u>
Base Fee									<u>\$770.00</u>

TOTAL FILING FEE	\$2806.00
Recordation of Assignment	\$40.00
TOTAL FEE	<u>\$2846.00</u>

Please charge the statutory filing fee of \$2806.00 and the Assignment recordation fee of \$40.00 to our Deposit Account No. 19-4880. The USPTO is directed and authorized to charge all required fees, except for the Issue Fee and the Publication Fee, to Deposit Account No. 19-4880. Please also credit any overpayments to said Deposit Account. A duplicate copy of this transmittal letter is attached.

Respectfully submitted,
SUGHRUE MION, PLLC

Attorneys for Applicant

By: Richard C. Turner
Registration No. 29,710SUGHRUE MION, PLLC
Telephone: (202) 293-7060
Facsimile: (202) 293-7860

WASHINGTON OFFICE

23373

CUSTOMER NUMBER